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I hereby certify that this correspondence is being electronically filed with the United States Patent and Trademark Office addressed to: Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450, on March 12, 2008.

Beverly Horvitz

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

Applicant: Irving DeVoe.

Application Serial No.: 10/626,209

Filed: July 24, 2003

Docket Number: 41056-101

Confirm. No.: 9677 Group Art Unit: 1797

Examiner: Krishnan Menon

Title: SYSTEM AND METHOD FOR CONVERTING KINETIC ENERGY OF GASES OR LIQUIDS TO USEFUL ENERGY, FORCE AND WORK

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To:

Commissioner for Patents

P.O. Box 1450

Alexandria, VA 22313-1450

AMENDEMNT/RESPONSE

Dear Sir:

In response to the final Office Action of December 12, 2007, please enter the following amendment to the claims of this application.

Amendments to the claims begin on page 2.

Remarks begin on page 7;

A set of clean claims is provided in Appendix A attached hereto; and

A declaration under Rule 132 provided in Appendix B attached hereto.